

Massachusetts General Law Chapter 59 Section 5 Clauses 22, 22A, 22B, 22C, 22D and 22E provide exemptions to certain veterans (and their spouses or surviving spouses) who meet the following requirements:

1.RESIDENCY REQUIREMENTS - An individual must have been domiciled in Massachusetts prior to entering the service or have lived in Massachusetts for not less than 5 years prior to receiving this exemption. The veteran must occupy the property as his or her domicile on July 1 of the tax year.

2.ELIGIBILITY REQUIREMENTS - An applicant for an exemption must provide to the assessors whatever information is reasonably required to establish eligibility. This information may include, but not be limited to the Certification of a war-service connected disability from the Veterans Administration or the branch of service from which separated and evidence of domicile and occupancy AND

Clause 22 - \$550.00.*

- A.** Veterans with a war-service connected disability of 10% or more as determined by the Veterans Administration or the branch of service from which separated.
- B.** Veterans who have been awarded the Purple Heart.
- C.** Gold Star mothers and fathers.
- D.** Spouses (where the domicile is owned by the veteran's spouse) and surviving spouses of veterans entitled to exemption.
- E.** Surviving spouses of World War I veterans so long as they remain unmarried and so long as their whole worth, less any mortgage on the property, does not exceed \$20,000.

Clause 22A - \$1031.25

- A.** Suffered in the line of duty the loss or permanent loss of use of one foot or one hand or one eye.
- B.** Received the Congressional Medal of Honor, Distinguished Service Cross, Navy Cross, or Air Force Cross.

Clause 22B - \$1718.75*

This exemption is available to veterans (and their spouses) who suffered in the line of duty the loss or permanent loss of feet or hands or eyes.

Clause 22C - \$2062.50*

This exemption is available to veterans (and their spouses) who suffered total disability in the line of duty and who received assistance in acquiring "specially adapted housing" which they own and occupy as their domicile.

Clause 22D - \$Full*(five years) after 5 years not to exceed \$2,500.00

This exemption is available to surviving spouses (who do not remarry) of soldiers and sailors or guardsman who died from injury or disease due to being in a combat zone, or who are missing in action and presumed dead due to combat.

Clause 22E - \$1375.00*

This exemption is available to veterans who suffered total disability in the line of duty and are incapable of working.

Paraplegic - Total Exemption

This exemption is available to veterans and the surviving spouses who do not remarry of such veterans who are certified by the Veterans Administration as paraplegic.

Wartime service is service performed by a Spanish War veteran, a World War I veteran, a World War II veteran, a Korean War veteran, a Vietnam War veteran, a Lebanese peace keeping force veteran, a Grenada rescue mission veteran, a Panamanian intervention force veteran, a Persian Gulf veteran, or a member of the WAAC who served during the dates outlined in M.G.L. Ch. 4, Sec. 7(43).

* Includes a local option amount determined annually by Town Meeting
*The amounts reflect the recent amended Local Tax Exemptions for Veterans.